

Republic of the Philippines  
BACOLOD WATER DISTRICT  
Bacolod Lanao del Norte  
TIN 004-367-022  
CCC No. 543



## ***CY 2023 BUDGET***

*Approved as per BOD Resolution N0. 017 S. 2022  
dated December 19, 2022*



Republic of the Philippines  
BACOLOD WATER DISTRICT  
Bacolod Lanao del Norte  
TIN 004-367-022  
CCC No. 543

**EXCERPTS FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF BACOLOD WATER DISTRICT, BACOLOD, LANA O DEL NORTE HELD AT BACOLOD WATER DISTRICT LAST DECEMBER 19, 2022.**

Present:

Elsa P. Cal	BOD Chairman
Lerma C. Daraman	BOD V-Chairman
Gershom V. Lao	BOD Secretary
Alejandro Q. Visitacion	BOD Member
Leah A. Marcera	BOD Member

Other Present:

Engr. Noel L. Resabal	General Manager
Genalin A. Amantiad	BOD Recorder

Absent: None

**RESOLUTION NO. 017 S. 2022**

**RESOLUTION APPROVING THE BACOLOD WATER DISTRICT ANNUAL BUDGET FOR THE YEAR 2023 AMOUNTING TWENTY NINE MILLION ONE HUNDRED FIFTY FIVE THOUSAND FORTY PESOS & 95/100 (P 29,155,040.95).**

**WHEREAS**, the Board of Directors of the Bacolod Water District discussed and deliberated the proposed Annual Budget for the Fiscal Year 2023 submitted by the management for approval;

**WHEREAS**, after due deliberation, proper adjustments and thorough scrutiny, it was –


**RESOLVED**, as it is hereby **RESOLVED** approving the aforementioned proposed 2023 Annual Budget amounting Twenty Nine Million One Hundred Fifty Five Thousand Forty Pesos & 95/100 (P29,155,040.95) breakdown as follows:


Operation and Maintenance Expenses	P 19,767,829.73
Capital Expenditures	2,607,000.00
Debt Service	3,128,360.22
Payment of Vouchers Payable	225,000.00
Inventories	2,746,851.00
Reserve	680,000.00
<b>Total</b>	<b>P 29,155,040.95</b>

**RESOLVED FURTHER** to direct the management to abide with the Commission on Audit regulations in the disbursement.

**ADOPTED UNANIMOUSLY** this 19<sup>th</sup> day of December 2022 on motion of Dir. Lerma C. Daraman and duly seconded by all members present.

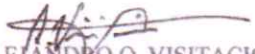
I hereby certify to the correctness of the foregoing:

  
GERSHOM V. LAO  
BOD Secretary

  
LEAH A. MARCERA  
BOD Member

Attested:

  
LERMA C. DARAMAN  
BOD V-Chairman

  
ALEJANDRO Q. VISITACION  
BOD Member

**APPROVED:**

  
ELSA P. CAL  
BOD Chairman

**ASSUMPTION OF THE PROPOSED BUDGET  
BUDGET YEAR 2023**

I. Collection Of Water Rev.

Water Rates Category	Minimum	11 to 20	21 to 30	31 to 40	41 up
Residential	214.75	23.00	25.70	28.75	32.25
Government	214.75	23.00	25.70	28.75	32.25
Commercial	429.50	46.00	51.40	57.50	64.50
Commercial A	375.81	40.25	44.98	50.31	56.44
Commercial B	322.13	34.50	38.55	43.13	48.38
Commercial C	268.44	28.75	32.10	35.94	40.31

II. Average Cost

Classification:	Average Consumed	Minimum Charge	11 to 20	21 to 30	31 to 40	41 up
Residential	18 cu.m.	214.75	23.00	25.70	28.75	32.25
Government	85 cu.m.	214.75	23.00	25.70	28.75	32.25
Commercial	160 cu.m.	429.50	46.00	51.40	57.50	64.50
Commercial A	48 cu.m.	375.81	40.25	44.98	50.31	56.44
Commercial B	27 cu.m.	322.13	34.50	38.55	43.13	48.38
Commercial C	22 cu.m.	268.44	28.75	32.13	35.94	40.31

III. Growth of Service Conn.

No. Of Service Conn.	2022	2023
Residential	3,750	3,870
Government	60	64
Commercial	13	17
Commercial A	35	43
Commercial B	17	21
Commercial C	75	83
Total No. Of Service Connection	<b>3,950</b>	<b>4,098</b>

IV. Collection of Prev. Years Account:

A/R-Customer	2,188,940.00
A/R-Other	315,157.00

V. Other Receipts

(Application Fees, Recon. Fees, Materials, WMMF, Penalties)	1,083,400.00
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VI. Capital Expenditures (Property, Plant and Equipment)

Acct. 10603040 - Water Supply System(Riser Pipes,Rehab, Trans/Dist. Main, Pump)	800,000.00
Acct. 10603050 - Water Plant Structure &Improvement(Perimeter fence-Mate Rese	50,000.00
Acct. 10605010 - Machinery (Standby Generator-50KVA, 3 Phase Esp.Welding Ge	750,000.00
Acct. 10605020 - Office Equipment (Aircon, CCTV, Smart TV)	628,000.00
Acct. 10605070 - Communication Equipment (SMS & Cellphone)	65,000.00
Acct. 10605090 - Disaster Response & Rescue Equipment	30,000.00
Acct. 10605130 - Sports Equipment	-
Acct. 10605990 - Other Equipment (Chlorinator)	40,000.00
Acct. 10606010 - Motor Vehicle (Motorcycle)	80,000.00
Acct. 10607010 - Furniture & Fixtures	44,000.00
Acct. 10698990 - Other Property Plant and Equipment (Aircondition Units)	100,000.00
Acct. 0801020 - Website	20,000.00
	<b>2,607,000.00</b>

VII. Inventories

Acct. 10404010 - Office Supplies Inventory	206,062.00
Acct. 10404990 - Other Supplies & Materials Inventory	2,540,789.00
	<b>2,746,851.00</b>

**APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.**

**PROPOSED EXPENSE BUDGET  
BUDGET YEAR 2023**

	<b>Aver. Monthly Budget</b>	<b>Annual Budget</b>	<b>Anticipated This Year 2022</b>	<b>Increase (Decrease)</b>
<b>Personnel Services</b>				
50101010- Salaries and Wages-Regular	435,697.00	5,228,364.00	4,958,172.00	270,192.00
50101020- Salaries and Wages-Emergency	9,166.67	110,000.00	108,000.00	2,000.00
50102010- Personnel Economic Relief Allo	34,000.00	408,000.00	384,000.00	24,000.00
50102020- Representation Allowance	8,500.00	102,000.00	102,000.00	-
50102030- Transportation Allowance	8,500.00	102,000.00	102,000.00	-
50102040- Clothing/Uniform Allowance	8,500.00	102,000.00	96,000.00	6,000.00
50102100- Honoraria	48,750.00	585,000.00	547,560.00	37,440.00
50102120- Longevity Pay	1,666.67	20,000.00	5,000.00	15,000.00
50102130- Overtime & Night Pay	29,875.67	358,508.00	287,812.46	70,695.54
50102140- Year End Bonus	36,308.08	435,697.00	407,441.00	28,256.00
50102150- Cash Gift	7,083.33	85,000.00	80,000.00	5,000.00
50102990- Other Bonuses & Allowances	19,166.67	230,000.00	192,000.00	38,000.00
50103010 - Life & Retirement Insurance Pr	52,283.64	627,403.68	613,274.24	14,129.44
50103020- Pag-ibig Contributions	1,700.00	20,400.00	19,200.00	1,200.00
50103030- Philhealth	9,206.67	110,480.05	85,262.03	25,218.02
50103040- Employees Compensation Insur	1,700.00	20,400.00	19,200.00	1,200.00
50104030- Terminal Leave Benefits	20,833.33	250,000.00	208,000.00	42,000.00
50104990- Other Personnel Benefits	43,391.41	520,697.00	496,102.00	24,595.00
	<b>776,329.14</b>	<b>9,315,949.73</b>	<b>8,711,023.73</b>	<b>604,926.00</b>

**Maintenance and Other Operating Expenses (MOOE)**

50201010- Travelling Expenses Local	10,000.00	120,000.00	61,276.00	58,724.00
50202010- Training Expenses	8,333.33	100,000.00	15,000.00	85,000.00
50203010- Office Supplies Expenses	3,333.33	40,000.00	5,500.00	34,500.00
50203020- Accountable Forms Expenses	5,226.67	62,720.00	18,875.00	43,845.00
50203090- Fuel, Oil and Lubricants Expens	19,583.33	235,000.00	215,700.00	19,300.00
50203130- Chemical & Filtering Supplies E:	18,666.67	224,000.00	193,200.00	30,800.00
50204010- Water Expenses	1,500.00	18,000.00	13,475.00	4,525.00
50204020- Electricity Expenses	30,000.00	360,000.00	236,000.00	124,000.00
50205010- Postage and Courier Services	833.33	10,000.00	3,650.00	6,350.00
50205020- Telephone Exp - Landline & Mol	5,910.00	70,920.00	42,600.00	28,320.00
50205030- Internet Subscription Expenses	5,400.00	64,800.00	31,050.00	33,750.00
50205040- Cable, Satellite, Telegraph & Ra	450.00	5,400.00	3,600.00	1,800.00
50207010- Survey Expenses	-	-	-	-
50209010- Generation, Transmission & Dist	467,083.33	5,605,000.00	4,395,000.00	1,210,000.00
50211010- Legal Expenses	500.00	6,000.00	5,000.00	1,000.00
50211020- Auditing Services	6,666.66	80,000.00	40,698.61	39,301.39
50211990- Other Professional Fees	416.67	5,000.00	-	5,000.00
50212030- Security Services	56,083.33	673,000.00	525,535.92	147,464.08
50215010- Taxes duties ans licenses	35,416.67	425,000.00	400,678.40	24,321.60
50215020- Fedility Bond Premiums	1,000.00	12,000.00	9,825.00	2,175.00
50215030- Insurance Expenses	7,500.00	90,000.00	76,835.00	13,165.00
50216010- Labor and Wages	4,166.67	50,000.00	-	50,000.00
50299010- Promotional & Marketing Expen:	16,695.00	200,340.00	184,056.00	16,284.00
50299020- Printing & Publication Expenses	1,000.00	12,000.00	9,950.00	2,050.00

**APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.**

**PROPOSED EXPENSE BUDGET  
BUDGET YEAR 2023**

	<b>Aver. Monthly Budget</b>	<b>Annual Budget</b>	<b>Anticipated This Year 2022</b>	<b>Increase (Decrease)</b>
50299030- Representation Expenses	9,583.33	115,000.00	103,540.00	11,460.00
50299040- Transportation & Delivery Exper	416.67	5,000.00	-	5,000.00
50299050- Rent/Lease Expenses	1,000.00	12,000.00	-	12,000.00
50299060- Membership Dues & Contri to O	1,666.67	20,000.00	12,236.25	7,763.75
50299080- Donations	1,250.00	15,000.00	-	15,000.00
50299990- Other Maint & Operating Exp. (Admin)	26,336.67	316,040.00	260,006.00	56,034.00
- Other Maintenance & Operating Exp. (CSR,HRD)	33,791.67	405,500.00	210,715.00	194,785.00
-Other Maint. & Operating Exp.(Cultural&Sport Activity	2,833.33	34,000.00	14,000.00	20,000.00
	<b>782,643.33</b>	<b>9,391,720.00</b>	<b>7,088,002.18</b>	<b>2,303,717.82</b>
<b>Repairs and Maintenance</b>				
50213030- R & M - Infrastructure Assets	16,666.67	200,000.00	80,702.00	119,298.00
50213040- R & M - Building & Other Struct.	12,500.00	150,000.00	22,580.00	127,420.00
50213050- R & M - Machinery & Equipment	6,250.00	75,000.00	57,912.00	17,088.00
50213060- R & M - Transportation Equipme	26,416.67	317,000.00	135,634.00	181,366.00
50213070- R & M - Furniture and Fixtures	833.33	10,000.00	-	10,000.00
50213210- R & M - Semi Expendable Mach	3,596.67	43,160.00	-	43,160.00
50213220- R & M - Semi Expendable Furnit	833.33	10,000.00	-	10,000.00
50213990- R & M - Other Property Plant & I	21,250.00	255,000.00	235,852.00	19,148.00
	<b>88,346.67</b>	<b>1,060,160.00</b>	<b>532,680.00</b>	<b>527,480.00</b>
<b>GRAND TOTAL</b>	<b>1,647,319.14</b>	<b>19,767,829.73</b>	<b>16,331,705.91</b>	<b>3,436,123.82</b>

APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.

**BACOLOD WATER DISTRICT  
TOTAL EXPENSE BUDGET  
BUDGET YEAR 2023**

	<b>Annual Budget</b>	<b>Anticipated This Year 2022</b>	<b>Increase (Decrease)</b>
I. Personnel Services			
Salaries & Wages - Regular	5,228,364.00	4,958,172.00	270,192.00
Salaries & Wages - Casual/Contractual	110,000.00	108,000.00	2,000.00
Other Compensation	2,678,205.00	2,468,961.48	209,243.52
Personnel Benefits Contribution	778,683.73	736,936.27	41,747.46
Other Personnel Benefits	520,697.00	496,102.00	24,595.00
	<b>9,315,949.73</b>	<b>8,768,171.75</b>	<b>547,777.98</b>
II. Maintenance and Other Operating Expenses	9,391,720.00	7,088,002.18	2,303,717.82
III. Repairs and Maintenance	1,060,160.00	532,680.00	527,480.00
IV. Financial Expenses	-	-	-
	<b>19,767,829.73</b>	<b>16,388,853.93</b>	<b>3,378,975.80</b>

**BREAKDOWN:**

Operation	18,707,669.73
Maintenance	1,060,160.00
	<b>19,767,829.73</b>

**BACOLOD WATER DISTRICT  
OPERATING REVENUE BUDGET  
BUDGET YEAR 2023**

	<b>Aver. Monthly Budget</b>	<b>Annual Budget</b>	<b>Anticipated This Year 2022</b>	<b>Increase (Decrease)</b>
I. Income from Waterworks System	1,996,516.07	23,958,192.81	22,029,127.60	1,929,065.21
II. Other Operating Revenues:				
Fine and Penalties - Bus Income	81,557.68	978,692.16	680,335.05	298,357.11
Other Service Income	90,283.33	1,083,400.00	720,431.00	362,969.00
<b>Total Operating Revenue</b>	<b>2,168,357.08</b>	<b>26,020,284.97</b>	<b>23,429,893.65</b>	<b>2,590,391.32</b>
III. Interest Revenue	174.62	2,095.45	1,595.45	500.00
<b>Grand Total</b>	<b>2,168,531.70</b>	<b>26,022,380.42</b>	<b>23,431,489.10</b>	<b>2,590,891.32</b>

**SUPPORTING COMPUTATION OF MISCELLANEOUS SERVICE REVENUE  
FOR THE YEAR 2023**

I. Application Fees and Charges	148 SC X	4,000.00	592,000.00
Reconnection Fees	600 SC X	150.00	90,000.00
Water Meter Maintenance Fee (WMMF)	3,740 SC X	5.00 x 12 mos.	224,400.00
Water Meter Replacement Fee	20 SC X	1,350.00	27,000.00
			<b><u>933,400.00</u></b>
II. Materials			150,000.00
<b>TOTAL MISCELLANEOUS SERVICE REVENUES</b>			<b><u>1,083,400.00</u></b>

**APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.**



**BACOLOD WATER DISTRICT  
OPERATING INCOME BUDGET  
BUDGET YEAR 2023**

	<b>Aver. Monthly Budget</b>	<b>Annual Budget</b>	<b>Anticipated This Year 2022</b>	<b>Increase (Decrease)</b>
<b>Operating Revenues</b>				
Income From Waterworks System	1,996,516.07	23,958,192.81	22,029,127.60	1,929,065.21
Fine & Penalties-Business Income	81,557.68	978,692.16	680,335.05	298,357.11
Other Service Income	90,283.33	1,083,400.00	720,431.00	362,969.00
<b>Total Business &amp; Service Income</b>	<b>2,168,357.08</b>	<b>26,020,284.97</b>	<b>23,429,893.65</b>	<b>2,590,391.32</b>
<b>Less:</b>				
Operating Expenses	1,555,852.47	18,707,669.73	15,856,173.93	2,851,495.80
Maintenance Expenses	88,346.67	1,060,160.00	532,680.00	527,480.00
Financial Charges (LBP)	-	-	-	-
Depreciation Expenses	156,797.73	1,881,572.78	1,710,520.71	171,052.07
<b>Total Operating &amp; Maintenance Exp</b>	<b>1,800,996.87</b>	<b>21,649,402.51</b>	<b>18,099,374.64</b>	<b>3,550,027.87</b>
Utility Operating Income	367,360.21	4,408,322.46	5,330,519.01	(922,196.55)
<b>Add: Other Income</b>				
Miscellaneous Income	-	-	-	-
Interest On Bank Dep.	174.62	2,095.45	1,595.45	500.00
<b>Net Income Before Interest and Financial Charges</b>	<b>367,534.83</b>	<b>4,410,417.91</b>	<b>5,332,114.46</b>	<b>(921,696.55)</b>
<b>Less: Interest On Long Term Debt (LWUA)</b>				
Interest On Long Term Debt (LWUA)	62,232.33	746,788.00	868,120.44	(121,332.44)
Interest On Long Term Debt (LBP)	7,047.95	84,575.34	107,908.67	(23,333.33)
	<b>69,280.28</b>	<b>831,363.34</b>	<b>976,029.11</b>	<b>(144,665.77)</b>
<b>Projected Net Income/Loss</b>	<b>298,254.55</b>	<b>3,579,054.57</b>	<b>4,356,085.35</b>	<b>(777,030.78)</b>

APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.

**BACOLOD WATER DISTRICT  
PROJECTED CASH FLOW  
BUDGET YEAR 2023**

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Billings	5,863,129.86	5,950,399.38	6,025,706.40	6,118,957.17	23,958,192.81
Collection Efficiency	95%	95%	95%	95%	95%
Receipts:					
Income From Water System	5,569,973.37	5,652,879.41	5,724,421.08	5,813,009.31	22,760,283.17
Fines & Penalties-Bus. Income	239,508.85	243,073.81	246,150.10	249,959.40	978,692.16
Coll. Of Account Receivable (Prev. Years)	562,500.00	506,250.00	472,500.00	425,250.00	1,966,500.00
Coll. Of Misc. Service Revenue	270,850.00	270,850.00	270,850.00	270,850.00	1,083,400.00
Interest Revenue	523.86	523.86	523.86	523.87	2,095.45
	<b>6,643,356.08</b>	<b>6,673,577.08</b>	<b>6,714,445.04</b>	<b>6,759,592.58</b>	<b>26,790,970.78</b>
Disbursements:					
Acct. 401 -Payment of Vouchers Payable	225,000.00	-	-	-	225,000.00
Payroll	2,328,987.43	2,328,987.43	2,328,987.43	2,328,987.43	9,315,949.73
Electricity Expenses	90,000.00	90,000.00	90,000.00	90,000.00	360,000.00
Distribution, Trans & Dist Exp	1,401,250.00	1,401,250.00	1,401,250.00	1,401,250.00	5,605,000.00
Chemicals	56,000.00	56,000.00	56,000.00	56,000.00	224,000.00
Other O & M	1,065,720.00	1,065,720.00	1,065,720.00	1,065,720.00	4,262,880.00
Financial Exp. (LWUA & LBP)	-	-	-	-	-
Debt Service - LWUA	664,677.00	664,042.00	663,406.00	662,771.00	2,654,896.00
Debt Service - LBP	120,747.33	118,797.56	117,582.95	116,336.38	473,464.22
Purchase of Inventories	686,712.75	686,712.75	686,712.75	686,712.75	2,746,851.00
	<b>6,639,094.51</b>	<b>6,411,509.74</b>	<b>6,409,659.13</b>	<b>6,407,777.56</b>	<b>25,868,040.95</b>
Capex	651,750.00	651,750.00	651,750.00	651,750.00	2,607,000.00
Reserve	170,000.00	170,000.00	170,000.00	170,000.00	680,000.00
<b>Total Disbursement</b>	<b>7,460,844.51</b>	<b>7,233,259.74</b>	<b>7,231,409.13</b>	<b>7,229,527.56</b>	<b>29,155,040.95</b>
<b>Net Receipt</b>	(817,488.43)	(559,682.66)	(516,964.09)	(469,934.98)	(2,364,070.17)
Add:					
Cash Balance Beg.	7,600,000.00	6,782,511.57	6,222,828.91	5,705,864.82	7,600,000.00
<b>Cash Balance End</b>	<b>6,782,511.57</b>	<b>6,222,828.91</b>	<b>5,705,864.82</b>	<b>5,235,929.84</b>	<b>5,235,929.83</b>

**APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.**

**SCHEDULE OF OPERATING EXPENSES  
BUDGET YEAR 2023**

50101010- Salaries and Wages - Regular	5,228,364.00
50101020- Salaries and Wages - Emergency	110,000.00
50102010- Personnel Economic Relief Allowance (PERA)	408,000.00
50102020- Representation Allowance	102,000.00
50102030- Transportation Allowance	102,000.00
50102040- Clothing/Uniform Allowance	102,000.00
50102100- Honoraria	585,000.00
50102120- Longevity Pay	20,000.00
50102130- Overtime & Night Pay	358,508.00
50102140- Year End Bonus	435,697.00
50102150- Cash Gift	85,000.00
50102990- Other Bonuses & Allowances	230,000.00
50103010- Life & Retirement Insurance Contribution	627,403.68
50103020- Pag-ibig Contribution	20,400.00
50103030- Philhealth Contribution	110,480.05
50103040- ECC Contribution	20,400.00
50104030- Terminal Leave Benefits	250,000.00
50104990- Other Personnel Benefits	520,697.00
50201010- Travelling Expenses	120,000.00
50202010- Training Expenses	100,000.00
50203010- Office Supplies Expenses	40,000.00
50203020- Accountable Forms Expenses	62,720.00
50203090- Fuel, Oil & Lubricants Expenses	235,000.00
50203130- Chemical & Filtering Supplies Expenses	224,000.00
50204010- Water Expenses	18,000.00
50204020- Electricity Expenses	360,000.00
50205010- Postage & Deliveries	10,000.00
50205020- Telephone Expenses - Landline & Mobile	70,920.00
50205030- Internet Subscription Expenses	64,800.00
50205040- Cable Satellite Telegraph & Radio Expenses	5,400.00
50207010- Survey Expenses	-
50209010- Generation, Transmission & Dist. Expenses	5,605,000.00
50211010- Legal Expenses	6,000.00
50211020- Auditing Services	80,000.00
50211990- Other Professional fees	5,000.00
50212030- Security Services	673,000.00
50215010- Taxes, Duties and Licenses	425,000.00
50215020- Fidelity Bond Premiums	12,000.00
50215030- Insurance Expenses	90,000.00
50216010- Labor and Wages	50,000.00
50299010- Promotional & Marketing Expenses	200,340.00
50299020- Printing and Publication Expenses	12,000.00
50299030- Representation Expenses	115,000.00
50299040- Transportation & Delivery Expenses	5,000.00
50299050- Rent/Lease Expenses	12,000.00
50299060- Membership Dues & Contribution to Organization	20,000.00
50299080- Donations	15,000.00
50299990- Other Maintenance & Operating Expenses (Admin.)	316,040.00
- Other Maintenance and Operating Expenses (CSR, & HRD))	405,500.00
- Other Maintenance and Operating Expenses (Cultural & Sports Activity)	34,000.00
50213030- Repairs & Maintenance - Infrastructure Assets	200,000.00

**APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.**

**SCHEDULE OF OPERATING EXPENSES  
BUDGET YEAR 2023**

50213040- Repairs & Maintenance - Building & Other Structure	150,000.00
50213050- Repairs & Maintenance - Machinery And Equipment	75,000.00
50213060- Repairs & Maintenance - Transportation Equipment	317,000.00
50213070- Repairs & Maintenance - Furniture and Fixtures	10,000.00
50213210- Repairs & Maintenance - Semi Expendable Machinery and Equipmer	43,160.00
50213220- Repairs & Maintenance - Semi Expendable Furniture and Fixtures	10,000.00
50213990- Repairs & Maintenance - Other Property Plant and Equipment	255,000.00
	<b>19,767,829.73</b>

	<u>Ave. Quarterly</u>	<u>Annually</u>
Operations	4,676,917.43	18,707,669.73
Maintenance	265,040.00	1,060,160.00
Financial Expenses	-	-
<b>TOTAL</b>	<b><u>4,941,957.43</u></b>	<b><u>19,767,829.73</u></b>

**50103010 - LIFE RETIREMENT INSURANCE CONTRIBUTIONS:**

1) General Manager C	116,040.00	X12%	X 9 mos.	125,323.20
	117,933.00	X12%	X 3 mos.	42,455.88
2) Division Manager C	0.00	X12%	X 12 mos.	-
3) Cashier A	39,672.00	X12%	X 9 mos.	42,845.76
	40,088.00	X12%	X 3 mos.	14,431.68
4) Senoir Corporate Accounts Analyst	36,619.00	X12%	X 9 mos.	39,548.52
	36,997.00	X12%	X 3 mos.	13,318.92
5) Utilities/Customer Service Assistant B	23,176.00	X12%	X 9 mos.	25,030.08
	23,370.00	X12%	X 3 mos.	8,413.20
6) Utilities/Customer Service Assistant B	23,176.00	X12%	X 9 mos.	25,030.08
	23,370.00	X12%	X 3 mos.	8,413.20
7) Accounting Processor B	17,688.00	X12%	X 12 mos.	25,470.72
8) Utilities/Customer Service Assistant D	17,688.00	X12%	X 12 mos.	25,470.72
9) Utility Worker B	13,000.00	X12%	X 12 mos.	18,720.00
10) Engineering Aide A	17,824.00	X12%	X 3 mos.	6,416.64
	17,962.00	X12%	X 9 mos.	19,398.96
11) Engineering Aide A	17,824.00	X12%	X 3 mos.	6,416.64
	17,962.00	X12%	X 9 mos.	19,398.96
12) Water Resource Facilities Operator A	17,824.00	X12%	X 5 mos.	10,694.40
	17,962.00	X12%	X 7 mos.	15,088.08
13) Engineering Aide A	17,553.00	X12%	X 9 mos.	18,957.24
	17,688.00	X12%	X 3 mos.	6,367.68
14) Engineering Aide B	15,706.00	X12%	X 12 mos.	22,616.64
15) Water Resource Facilities Operator C	15,586.00	X12%	X 12 mos.	22,443.84
16) Utility Worker A	14,678.00	X12%	X 12 mos.	21,136.32
17) Utility Worker B	13,000.00	X12%	X 12 mos.	18,720.00
18) Clerk-Processor B	17,553.00	X12%	X 12 mos.	25,276.32
<b>TOTAL GOV'T SHARE</b>				<b>627,403.68</b>
<b>AVERAGE GOV'T SHARE PER MONTH</b>				<b>52,283.64</b>

**50103020 - PAG-IBIG CONTRIBUTIONS:**

1) General Manager C	100.00	X 12 mos.	1,200.00
2) Division Manager C	0.00	X 12 mos.	-
3) Cashier A	100.00	X 12 mos.	1,200.00
4) Senior Corporate Accounts Analyst	100.00	X 12 mos.	1,200.00
5) Utilities/Customer Service Assistant B	100.00	X 12 mos.	1,200.00
6) Utilities/Customer Service Assistant B	100.00	X 12 mos.	1,200.00
7) Accounting Processor B	100.00	X 12 mos.	1,200.00
8) Utilities/Customer Service Assistant D	100.00	X 12 mos.	1,200.00
9) Utility Worker B	100.00	X 12 mos.	1,200.00
10) Engineering Aide A	100.00	X 12 mos.	1,200.00
11) Engineering Aide A	100.00	X 12 mos.	1,200.00
12) Water Resource Facilities Operator A	100.00	X 12 mos.	1,200.00
13) Engineering Aide A	100.00	X 12 mos.	1,200.00
14) Engineering Aide B	100.00	X 12 mos.	1,200.00
15) Water Resource Facilities Operator C	100.00	X 12 mos.	1,200.00
16) Utility Worker A	100.00	X 12 mos.	1,200.00
17) Utility Worker B	100.00	X 12 mos.	1,200.00
18) Clerk-Processor B	100.00	X 12 mos.	1,200.00
			<b>20,400.00</b>

**50103030 - PHILHEALTH CONTRIBUTIONS:**

1) General Manager C	90,000.00 X 2.25%	X 12 mos.	24,300.00
2) Division Manager C	0.00 X 2%	X 12 mos.	-
3) Cashier A	39,672.00 X 2.25%	X 9 mos.	8,033.58
	40,088.00 X 2.25%	X 3 mos.	2,705.94
4) Senior Corporate Accounts Analyst	36,619.00 X 2.25%	X 9 mos.	7,415.35
	36,997.00 X 2.25%	X 3 mos.	2,497.30
5) Utilities/Customer Service Assistant B	23,176.00 X 2.25%	X 9 mos.	4,693.14
	23,370.00 X 2.25%	X 3 mos.	1,577.48
6) Utilities/Customer Service Assistant B	23,176.00 X 2.25%	X 9 mos.	4,693.14
	23,370.00 X 2.25%	X 3 mos.	1,577.48
7) Accounting Processor B	17,688.00 X 2.25%	X 12 mos.	4,775.76
8) Utilities/Customer Service Assistant D	17,688.00 X 2.25%	X 12 mos.	4,775.76
9) Utility Worker B	13,000.00 X 2.25%	X 12 mos.	3,510.00
10) Engineering Aide A	17,824.00 X 2.25%	X 3 mos.	1,203.12
	17,962.00 X 2.25%	X 9 mos.	3,637.31
11) Engineering Aide A	17,824.00 X 2.25%	X 3 mos.	1,203.12
	17,962.00 X 2.25%	X 9 mos.	3,637.31
12) Water Resource Facilities Operator A	17,824.00 X 2.25%	X 5 mos.	2,005.20
	17,962.00 X 2.25%	X 7 mos.	2,829.02
13) Engineering Aide A	17,553.00 X 2.25%	X 9 mos.	3,554.48
	17,688.00 X 2.25%	X 3 mos.	1,193.94
14) Engineering Aide B	15,706.00 X 2.25%	X 12 mos.	4,240.62
15) Water Resource Facilities Operator C	15,586.00 X 2.25%	X 12 mos.	4,208.22
16) Utility Worker A	14,678.00 X 2.25%	X 12 mos.	3,963.06
17) Utility Worker B	13,000.00 X 2.25%	X 12 mos.	3,510.00
18) Clerk-Processor B	17,553.00 X 2.25%	X 12 mos.	4,739.31
<b>TOTAL GOV'T SHARE</b>			<b>110,480.05</b>
<b>AVERAGE GOV'T SHARE PER MONTH</b>			<b>9,206.67</b>

**50103040 - ECC CONTRIBUTIONS:**

1) General Manager C	100.00 X 12 mos.	1,200.00	
2) Division Manager C	0.00 X 12 mos.	-	
3) Cashier A	100.00 X 12 mos.	1,200.00	
4) Senior Corporate Accounts Analyst	100.00 X 12 mos.	1,200.00	
5) Utilities/Customer Service Assistant B	100.00 X 12 mos.	1,200.00	
6) Utilities/Customer Service Assistant B	100.00 X 12 mos.	1,200.00	
7) Accounting Processor B	100.00 X 12 mos.	1,200.00	
8) Utilities/Customer Service Assistant D	100.00 X 12 mos.	1,200.00	
9) Utility Worker B	100.00 X 12 mos.	1,200.00	
10) Engineering Aide A	100.00 X 12 mos.	1,200.00	
11) Engineering Aide A	100.00 X 12 mos.	1,200.00	
12) Water Resource Facilities Operator A	100.00 X 12 mos.	1,200.00	
13) Engineering Aide A	100.00 X 12 mos.	1,200.00	
14) Engineering Aide B	100.00 X 12 mos.	1,200.00	
15) Water Resource Facilities Operator C	100.00 X 12 mos.	1,200.00	
16) Utility Worker A	100.00 X 12 mos.	1,200.00	
17) Utility Worker B	100.00 X 12 mos.	1,200.00	
18) Clerk-Processor B	100.00 X 12 mos.	1,200.00	
			<b>20,400.00</b>

**EMPLOYEES OTHER COMPENSATION & OTHER BENEFITS :**

50102010 - Personnel Economic Relief Allowance (PERA) Seventeen (17) Emp. X 2,000.00 X 12 mos.	408,000.00
50102020 - Representation Allowance - 8,500.00 x 12 mos.	102,000.00
50102030 - Transportation Allowance - 8,500.00 x 12 mos.	102,000.00
50102040 - Clothing and Uniform Allowance Seventeen (17) Emp. X 6,000.00	102,000.00
50102100 - Honoraria	
Chairperson 3,870.00 X 2 meetings/month X 12 mos.	92,880.00
Four (4) BOD's X 3,225.00 X 2 meetings/month X 12 mos.	309,600.00
Performance Based Incentive (PBI)	182,520.00
	<u>585,000.00</u>
50102120 - Longevity Pay Three (3) Employees	20,000.00
50102140 - Year-End Bonus (13th Month Pay)	435,697.00
50102150 - Cash Gift Seventeen (17) Emp. X 5,000.00	85,000.00
50102990 - Other Bonuses and Allowances Performance Based Bonus (PBB)	230,000.00
50104030 - Terminal Leave Benefits	250,000.00
50104990 - Other Personnel Benefits	
Mid-Year Bonus (14th month pay)	435,697.00
Productivity Enhancement Incentive (PEI) Seventeen (17) Emp.X5,000	85,000.00

**BACOLOD WATER DISTRICT**  
**CORPORATE SOCIAL RESPONSIBILITY (CSR)**  
**HUMAN RESOURCE DEVELOPMENT (HRD)**

<b><u>ACTIVITIES</u></b>	<b><u>BUDGET 2023</u></b>
1. BRIGADA ESKWELA (Construction Materials)	50,000.00
2. CHILDREN'S CONGRESS CULMINATION (Feeding Program)	20,000.00
3. WOMEN'S MONTH CELEBRATION	35,000.00
4. CSC 123rd Anniverasry Celebration (Family Day & Teambuilding)	100,000.00
5. BWD 28th Anniversary Celebration	70,000.00
6. HEALTH AND WELLNESS PROGRAM	
A. Annual Executive Check-up	34,000.00
B. Drug Laboratory Test	8,500.00
7. Climate Change - Tree Planting	10,000.00
8. Senior Citizen - Pasyal ni Lolo ug ni Lola	35,000.00
9. Program on Awards & Incentives for Service Excsllence (PRAISE)	43,000.00
	<u><u>405,500.00</u></u>

**APPROVED AS PER BOD RESOLUTION NO. 017 S. 2022 DATED DECEMBER 19, 2022.**

**SCHEDULE OF SALARIES AND WAGES:**

		<b>Fourth Tranche</b>
<b>Acct 50101010 - SALARIES &amp; WAGES - REGULAR</b>		
1. General Manager C - SG-26 Step 1 (NLR)	116,040.00 x 9mos	1,044,360.00
Step 2 (October 2023)	117,933.00 x 3mos	353,799.00
2. Division Manager C - SG-22 Step 1 (Vacant)		-
3. Cashier A - SG-16 Step 1 (GAA)	39,672.00 x 9mos	357,048.00
Step 2 (October 2023)	40,088.00 x 3mos	120,264.00
4. Senior Corporate Accounts Analyst - SG-15 Step 1 (ASM)	36,619.00 x 9mos	329,571.00
Step 2 (October 2023)	36,997.00 x 3mos	110,991.00
5. Utilities/Customer Service Assistant B - SG-10 Step 1 (ZCL)	23,176.00 x 9mos	208,584.00
Step 2 (October 2023)	23,370.00 x 3mos	70,110.00
6. Utilities/Customer Service Assistant B - SG-10 Step 1 (JGA)	23,176.00 x 9mos	208,584.00
Step 2 (October 2023)	23,370.00 x 3mos	70,110.00
7. Accounting Processor B - SG-6 Step 2 (SOC)	17,688.00 x 12mos	212,256.00
8. Utilities/Customer Service Assistant D - SG-6 Step 2 (RYP)	17,688.00 x 12mos	212,256.00
9. Utility Worker B - SG-1 Step 1 (EBP)	13,000.00 x 12mos	156,000.00
10. Engineering Aide A - SG-6 Step 3 (RML)	17,824.00 x 3mos	53,472.00
Step 4 (April 2023)	17,962.00 x 9mos	161,658.00
11. Engineering Aide A - SG-6 Step 3 (JPS)	17,824.00 x 3mos	53,472.00
Step 4 (April 2023)	17,962.00 x 9mos	161,658.00
12. Water Resources Facilities Operator B - SG-6 Step 3 (MPJ)	17,824.00 x 5mos	89,120.00
Step 4 (June 2023)	17,962.00 x 7mos	125,734.00
13. Engineering Aide A - SG-6 Step 1 (LCM)	17,553.00 x 9mos	157,977.00
Step 2 (October 2023)	17,688.00 x 3mos	53,064.00
14. Engineering Aide B - SG-4 Step 2 (MSM)	15,706.00 x 12mos	188,472.00
15. Water Resources Facilities Operator C - SG-4 Step 1 (RAJ)	15,586.00 x 12mos	187,032.00
16. Utility Worker A - SG-3 Step 1 (RCS)	14,678.00 x 12mos	176,136.00
17. Utility Worker B - SG-1 Step 1 (Vacant)	13,000.00 x 12mos	156,000.00
18. Clerk-Processor B - SG-6 Step 1 (RML)	17,553.00 x 12mos	210,636.00
<b>GRAND TOTAL - PAYROLL</b>		<b><u>5,228,364.00</u></b>
<b>AVERAGE PER MONTH</b>		<b><u>435,697.00</u></b>

Prepared by:   
**ENGR. NOEL L. RESABAL**  
 General Manager C

Noted:   
**ELSA P. CAL**  
 BOD Chairman